

# HOUSE JOINT RESOLUTION No. 14

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## DIGEST OF INTRODUCED RESOLUTION

**Citations Affected:** Articles 8, 10, and 13 of the Indiana Constitution.

**Synopsis:** Prohibition against property taxation. Adds a section to the Constitution to prohibit the imposition of ad valorem property taxes by the general assembly or a political or municipal corporation. Strikes out the article authorizing the imposition of property taxes and the article concerning the municipal debt limitation based on the taxable value of property. Makes a conforming amendment. Establishes the effective date and requires the general assembly to provide by law revenue to pay after property tax collections are terminated any obligations of a political or municipal corporation to which the corporation pledged property tax revenue. This proposed amendment has not been previously agreed to by a general assembly.

**Effective:** This proposed amendment must be agreed to by two consecutive general assemblies and ratified by a majority of the state's voters voting on the question to be effective.

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**Burton, Stutzman**

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January 23, 2007, read first time and referred to Committee on Rules and Legislative Procedures.

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Introduced

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

## HOUSE JOINT RESOLUTION No. 14

A JOINT RESOLUTION proposing an amendment to Articles 8, 10, and 13 of the Indiana Constitution concerning taxation.

*Be it resolved by the General Assembly of the State of Indiana:*

- 1 SECTION 1. The following amendment to the Constitution of the
- 2 State of Indiana is proposed and agreed to by this, the One Hundred
- 3 Fifteenth General Assembly of the State of Indiana, and is referred to
- 4 the next General Assembly for reconsideration and agreement.
- 5 SECTION 2. ARTICLE 8, SECTION 2 OF THE CONSTITUTION
- 6 OF THE STATE OF INDIANA IS AMENDED TO READ AS
- 7 FOLLOWS: Section 2. The Common School fund shall consist of the
- 8 Congressional Township fund, and the lands belonging thereto;
- 9 The Surplus Revenue fund;
- 10 The Saline fund and the lands belonging thereto;
- 11 The Bank Tax fund, and the fund arising from the one hundred and
- 12 fourteenth section of the charter of the State Bank of Indiana;
- 13 The fund to be derived from the sale of County Seminaries, and the

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1 moneys and property heretofore held for such Seminaries; from the  
 2 fines assessed for breaches of the penal laws of the State; and from all  
 3 forfeitures which may accrue;

4 All lands and other estate which shall escheat to the State, for want  
 5 of heirs or kindred entitled to the inheritance;

6 All lands that have been, or may hereafter be, granted to the State,  
 7 where no special purpose is expressed in the grant, and the proceeds of  
 8 the sales thereof; including the proceeds of the sales of the Swamp  
 9 Lands, granted to the State of Indiana by the act of Congress of the  
 10 twenty eighth of September, eighteen hundred and fifty, after deducting  
 11 the expense of selecting and draining the same.

12 ~~Taxes on the property of corporations, that may be assessed by the~~  
 13 ~~General Assembly for common school purposes.~~

14 SECTION 3. ARTICLE 10 OF THE CONSTITUTION OF THE  
 15 STATE OF INDIANA IS AMENDED BY ADDING A NEW  
 16 SECTION TO READ AS FOLLOWS: **Section 1.5. Neither the**  
 17 **General Assembly nor a political or municipal corporation in the**  
 18 **State may provide by law for the imposition of ad valorem**  
 19 **property taxes.**

20 SECTION 4. THE CONSTITUTION OF THE STATE OF  
 21 INDIANA IS AMENDED BY STRIKING OUT ARTICLE 10,  
 22 SECTION 1.

23 SECTION 5. THE CONSTITUTION OF THE STATE OF  
 24 INDIANA IS AMENDED BY STRIKING OUT ARTICLE 13,  
 25 SECTION 1.

26 SECTION 6. THE CONSTITUTION OF THE STATE OF  
 27 INDIANA IS AMENDED BY ADDING THE FOLLOWING  
 28 SCHEDULE:

#### 29 SCHEDULE

30 (a) As used in this SECTION, "effective year" means the  
 31 calendar year that immediately follows the calendar year in which  
 32 amendments to the Constitution of the State of Indiana contained  
 33 in this resolution are approved in a general election under Article  
 34 16, Section 1 of the Constitution of the State of Indiana.

35 (b) To avoid constitutionally prohibited impairment of the  
 36 obligation of contracts, the General Assembly shall provide by law  
 37 for revenue from any source to pay after the effective year  
 38 obligations of a political or municipal corporation in the State to  
 39 which the corporation pledged ad valorem property tax revenue.

40 (c) Subject to subsection (d), the amendments to the  
 41 Constitution of the State of Indiana contained in this resolution  
 42 apply only to ad valorem property taxes imposed for an assessment

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1 date (as defined in IC 6-1.1-1-2) after January 15 of the effective  
2 year.  
3 (d) Subject to subsection (e), the amendments referred to in  
4 subsection (c) do not prohibit the collection of ad valorem property  
5 taxes:  
6 (1) imposed for an assessment date (as defined in IC 6-1.1-1.2)  
7 in or before the effective year; and  
8 (2) first due and payable in or before the effective year.  
9 (e) Collections of ad valorem property taxes referred to in  
10 subsection (d) may occur after the effective year.

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